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TAXATION

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STATE OF MAINE

SENATE

132ND LEGISLATURE

FIRST SPECIAL SESSION

COMMITTEE AMENDMENT “ ” to S.P. 62, L.D. 15, “An Act to Eliminate the Excise Tax on Camper Trailers”

Amend the bill by striking out the title and substituting the following:

'An Act to Modify the Excise Tax on Camper Trailers'

Amend the bill by striking out all of section 2 and inserting the following:

'Sec. 2. 36 MRSA §1482, sub-§1, ¶C-1 is enacted to read:

C-1. For the privilege of operating a camper trailer on the public ways, each camper trailer is subject to an annual excise tax as specified in this paragraph.

(1) The excise tax is based on the overall length of the camper trailer as follows:

- (a) For a camper trailer less than 13 feet in length, \$6;
- (b) For a camper trailer at least 13 feet but less than 14 feet in length, \$7;
- (c) For a camper trailer at least 14 feet but less than 15 feet in length, \$8;
- (d) For a camper trailer at least 15 feet but less than 16 feet in length, \$9;
- (e) For a camper trailer at least 16 feet but less than 17 feet in length, \$11;
- (f) For a camper trailer at least 17 feet but less than 18 feet in length, \$13;
- (g) For a camper trailer at least 18 feet but less than 19 feet in length, \$16;
- (h) For a camper trailer at least 19 feet but less than 20 feet in length, \$19;
- (i) For a camper trailer at least 20 feet but less than 21 feet in length, \$22;
- (j) For a camper trailer at least 21 feet but less than 22 feet in length, \$26;
- (k) For a camper trailer at least 22 feet but less than 23 feet in length, \$30;
- (l) For a camper trailer at least 23 feet but less than 24 feet in length, \$51;
- (m) For a camper trailer at least 24 feet but less than 25 feet in length, \$56;

- 1 (n) For a camper trailer at least 25 feet but less than 26 feet in length, \$61;
2 (o) For a camper trailer at least 26 feet but less than 27 feet in length, \$68;
3 (p) For a camper trailer at least 27 feet but less than 28 feet in length, \$75;
4 (q) For a camper trailer at least 28 feet but less than 29 feet in length, \$82;
5 (r) For a camper trailer at least 29 feet but less than 30 feet in length, \$89;
6 (s) For a camper trailer at least 30 feet but less than 31 feet in length, \$96;
7 (t) For a camper trailer at least 31 feet but less than 32 feet in length, \$103;
8 (u) For a camper trailer at least 32 feet but less than 33 feet in length, \$110;
9 (v) For a camper trailer at least 33 feet but less than 34 feet in length, \$117;
10 (w) For a camper trailer at least 34 feet but less than 35 feet in length, \$125;
11 (x) For a camper trailer at least 35 feet but less than 36 feet in length, \$133;
12 (y) For a camper trailer at least 36 feet but less than 37 feet in length, \$141;
13 (z) For a camper trailer at least 37 feet but less than 38 feet in length, \$149;
14 (aa) For a camper trailer at least 38 feet but less than 39 feet in length, \$158;
15 (bb) For a camper trailer at least 39 feet but less than 40 feet in length, \$167;
16 (cc) For a camper trailer at least 40 feet but less than 41 feet in length, \$177;
17 (dd) For a camper trailer at least 41 feet but less than 42 feet in length, \$187;
18 (ee) For a camper trailer at least 42 feet but less than 43 feet in length, \$198;
19 (ff) For a camper trailer at least 43 feet but less than 44 feet in length, \$210;
20 (gg) For a camper trailer at least 44 feet but less than 45 feet in length, \$223;
21 (hh) For a camper trailer at least 45 feet but less than 46 feet in length, \$237;
22 (ii) For a camper trailer at least 46 feet but less than 47 feet in length, \$252;
23 (jj) For a camper trailer at least 47 feet but less than 48 feet in length, \$268;
24 (kk) For a camper trailer at least 48 feet but less than 49 feet in length, \$284;
25 (ll) For a camper trailer at least 49 feet but less than 50 feet in length, \$301;
26 (mm) For a camper trailer at least 50 feet but less than 51 feet in length, \$318;
27 (nn) For a camper trailer at least 51 feet but less than 52 feet in length, \$335;
28 (oo) For a camper trailer at least 52 feet but less than 53 feet in length, \$352;
29 and
30 (pp) For a camper trailer at least 53 feet in length, \$18 for each additional foot
31 of length, rounded up to the next full foot, in addition to the amount specified
32 in division (oo).
33 (2) On a new registration of a camper trailer, the excise tax payment must be made
34 prior to registration and is for a one-year period from the date of registration.
35 (3) Notwithstanding any provision of this section to the contrary, an excise tax on
36 a camper trailer may not be assessed by value or age of the camper trailer.

(4) Annually, beginning in 2026, by September 15th, the assessor shall multiply the cost-of-living adjustment for taxable years beginning in the succeeding calendar year by the amounts in subparagraph (1). For purposes of this subparagraph, "cost-of-living adjustment" means the Chained Consumer Price Index, as defined in section 5402, subsection 1, for the 12-month period ending June 30th of the preceding calendar year divided by the Chained Consumer Price Index for the 12-month period ending June 30, 2025. The result must be rounded to the nearest integer. If the cost-of-living adjustment for any calendar year would be less than the cost-of-living adjustment for the preceding calendar year, the cost-of-living adjustment is the same as for the preceding calendar year.'

Sec. 3. Effective date. This Act takes effect January 1, 2026.'

Amend the bill by relettering or renumbering any nonconsecutive Part letter or section number to read consecutively.

SUMMARY

This amendment changes the title of the bill and, instead of eliminating the excise tax on camper trailers, changes the method of taxation of camper trailers. The amendment bases the tax on the length of the camper trailer instead of on the manufacturer's suggested retail price and the age of the camper trailer. The rate of tax is adjusted annually for inflation.

FISCAL NOTE REQUIRED

(See attached)